

## Time and Place for Paying Tax

### PLACE AND DUE DATE FOR PAYMENT OF TAX

#### § 301.6151-1 Time and place for paying tax shown on returns.

For provisions concerning the time and place for paying tax shown on returns with respect to a particular tax, see the regulations relating to such tax.

#### § 301.6153-1 Installment payments of estimated income tax by individuals.

For provisions relating to installment payments of estimated income tax by individuals, see §§ 1.6153-1 to 1.6153-4, inclusive, of this chapter (Income Tax Regulations).

#### § 301.6155-1 Payment on notice and demand.

Upon receipt of notice and demand from the district director (including the Director of International Operations) or the director of the regional service center, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to the tax, and assessable penalties) stated in such notice and demand.

#### § 301.6159-0 Table of contents.

This section lists the major captions that appear in the regulations under § 301.6159-1.

#### § 301.6159-1 *Agreements for the payment of tax liabilities in installments.*

- (a) Authority.
- (b) Procedures for submission and consideration of proposed installment agreements.
- (c) Acceptance, form, and terms of installment agreements.
- (d) Rejection of a proposed installment agreement.
- (e) Modification or termination of installment agreements by the Internal Revenue Service.
- (f) Effect of installment agreement or pending installment agreement on collection activity.
- (g) Suspension of the statute of limitations on collection.
- (h) Annual statement.
- (i) Biennial review of partial payment installment agreements.
- (j) Cross reference.

(k) Effective/applicability date.

[T.D. 9473, 74 FR 61528, Nov. 25, 2009]

#### § 301.6159-1 **Agreements for payment of tax liabilities in installments.**

(a) *Authority.* The Commissioner may enter into a written agreement with a taxpayer that allows the taxpayer to make scheduled periodic payments of any tax liability if the Commissioner determines that such agreement will facilitate full or partial collection of the tax liability.

(b) *Procedures for submission and consideration of proposed installment agreements—(1) In general.* A proposed installment agreement must be submitted according to the procedures, and in the form and manner, prescribed by the Commissioner.

(2) *When a proposed installment agreement becomes pending.* A proposed installment agreement becomes pending when it is accepted for processing. The Internal Revenue Service (IRS) may not accept a proposed installment agreement for processing following reference of a case involving the liability that is the subject of the proposed installment agreement to the Department of Justice for prosecution or defense. The proposed installment agreement remains pending until the IRS accepts the proposal, the IRS notifies the taxpayer that the proposal has been rejected, or the proposal is withdrawn by the taxpayer. If a proposed installment agreement that has been accepted for processing does not contain sufficient information to permit the IRS to evaluate whether the proposal should be accepted, the IRS will request the taxpayer to provide the needed additional information. If the taxpayer does not submit the additional information that the IRS has requested within a reasonable time period after such a request, the IRS may reject the proposed installment agreement.

(3) *Revised proposals of installment agreements submitted following rejection.* If, following the rejection of a proposed installment agreement, the IRS determines that the taxpayer made a good faith revision of the proposal and submitted the revision within 30 days of the date of rejection, the provisions of this section shall apply to that revised